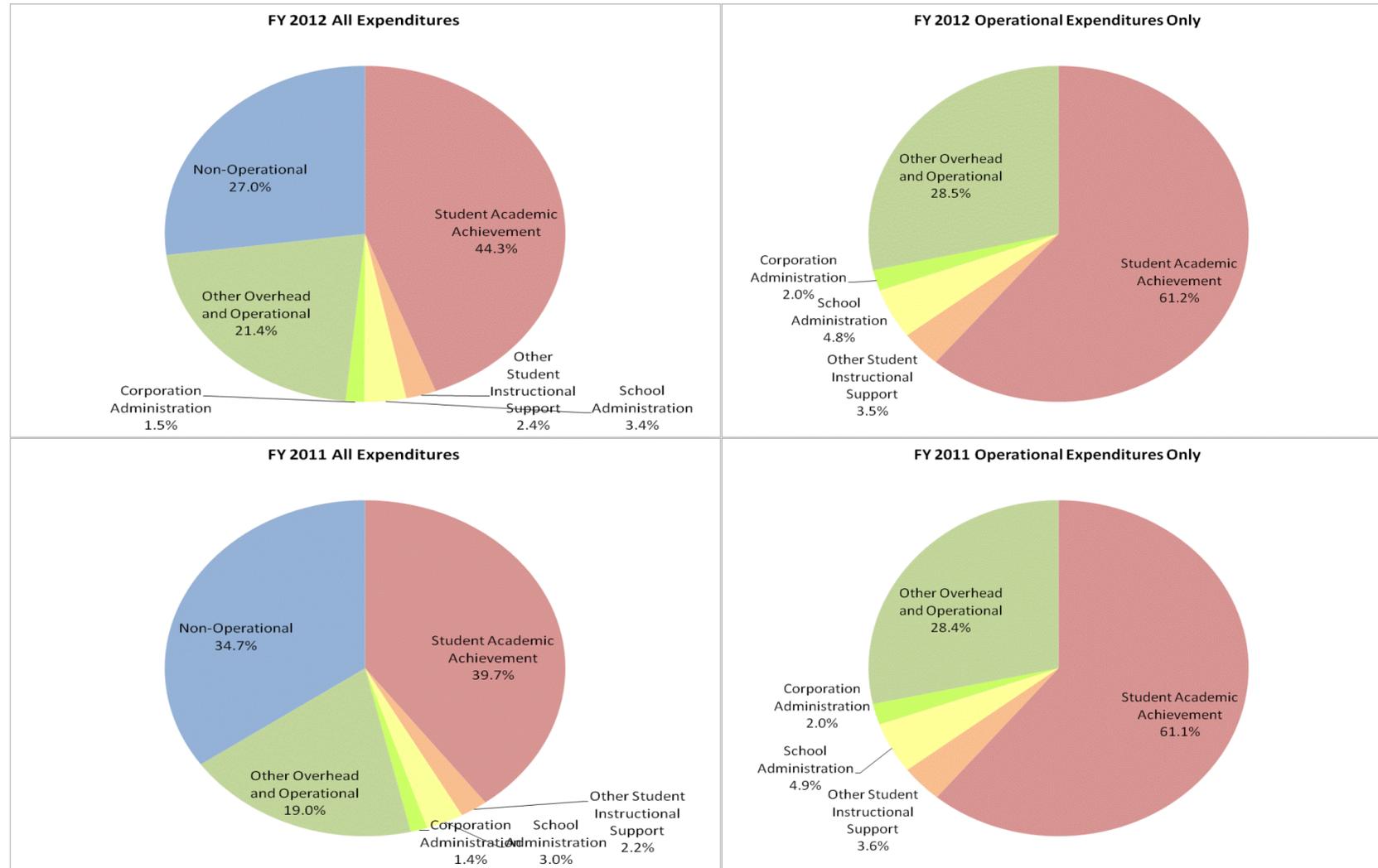


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Duneland School Corporation (6470)**

Duneland School Corporation (6470)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$30,769,159	49.4%	\$28,947,665	46.1%	\$28,603,164	39.7%	\$28,456,055	44.3%
Student Instructional Support	\$3,810,971	6.1%	\$3,972,807	6.3%	\$3,778,797	5.2%	\$3,733,319	5.8%
Overhead and Operational	\$13,901,309	22.3%	\$15,172,925	24.2%	\$14,649,726	20.3%	\$14,746,177	22.9%
Nonoperational	\$13,807,033	22.2%	\$14,682,753	23.4%	\$24,961,306	34.7%	\$17,361,504	27.0%
<b>Grand Total</b>	<b>\$62,288,472</b>		<b>\$62,776,150</b>		<b>\$71,992,994</b>		<b>\$64,297,056</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	55.5%	52.4%	45.0%	50.1%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Duneland School Corporation (6470)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$547,459	\$630,688	\$648,964		19%	3%
	11100 Regular Programs; Elementary	\$7,726,936	\$10,808,738	\$10,792,346	\$10,185,290	32%	-6%	-6%
	11200 Regular Programs; Middle/Junior High	\$2,403,322	\$3,507,359	\$3,378,843	\$3,261,682	36%	-7%	-3%
	11300 Regular Programs; High School	\$4,873,216	\$6,952,667	\$6,822,420	\$6,798,692	40%	-2%	0%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$84,600	\$92,700	\$92,700	\$84,600	0%	-9%	-9%
	11460 Vocational Education; Occupational Home Economics	\$78,148	\$164,294	\$241,626	\$229,735	194%	40%	-5%
	11470 Vocational Education; Business Education	\$1,965	\$2,400	\$969	\$1,311	-33%	-45%	35%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$57,961	\$7,753	\$0		-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$182,129	\$29,264	\$200		-100%	-99%
	12110 Gifted And Talented; Gifted and Talented	\$93,404	\$103,001	\$53,342	\$46,998	-50%	-54%	-12%
	12350 Physical Impairment; Homebound	\$8,357	\$2,847	\$6,500	\$6,536	-22%	130%	1%
	12520 Culturally Different; Compensatory	\$6,036	\$0	\$0	\$0	-100%		
	12900 Other Special Programs	\$280,290	\$181,653	\$247,048	\$224,022	-20%	23%	-9%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$4,573	\$13,377	\$43	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$82,481	\$111,800	\$63,789	\$79,314	-4%	-29%	24%
	14200 Summer School Programs; Middle/Junior High School	\$21,135	\$24,308	\$20,648	\$12,400	-41%	-49%	-40%
	14300 Summer School Programs; High School	\$130,805	\$192,702	\$156,738	\$180,934	38%	-6%	15%
	16200 Preventive Remediation	\$68,706	\$86,834	\$71,153	\$117,054	70%	35%	65%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$281,408	\$233,546	\$490,565	\$444,951	58%	91%	-9%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$25,662	\$10,521	\$19,305	\$24,535	-4%	133%	27%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$2,450,474	\$2,033,671	\$2,119,203	\$2,289,341	-7%	13%	8%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agre	\$0	\$153,167	\$0	\$0		-100%	
	22110 Improvement of Instruction; Service Area Direction	\$126,890	\$252,446	\$280,251	\$235,621	86%	-7%	-16%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$17,372	\$16,511	\$4,117	\$25,319	46%	53%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$71,673	\$89,918	\$30,722	\$23,495	-67%	-74%	-24%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$34,653	\$27,300	\$24,623	\$26,026	-25%	-5%	6%
	22210 Library/Media Services; Service Area Direction	\$69,594	\$108,878	\$61,512	\$30,691	-56%	-72%	-50%
	22220 Library/Media Services; School Library	\$768,358	\$1,208,577	\$1,160,478	\$1,114,294	45%	-8%	-4%
	22230 Library/Media Services; Audiovisual	\$61,788	\$97,699	\$65,519	\$35,533	-42%	-64%	-46%
	22240 Library/Media Services; Educational Television	\$1,865	\$591	\$0	\$0	-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$146,727	\$301,084	\$442,631		202%	47%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$225,293	\$948,556	\$303,825		35%	-68%
	22360 Instruction, Related Technology; Network Support	\$448,317	\$500,000	\$0	\$0	-100%	-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$114,474	\$161,978	\$157,334		37%	-3%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Te	\$0	\$133	\$0	\$0		-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$3,838			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$1,065	\$32	\$0		-100%	-100%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$5,299	\$106,228	\$46,714		> 500%	-56%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$850,941	\$689,621	\$213,121	\$1,374,176	61%	99%	> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$947,992	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$22,020,962</b>	<b>\$28,947,665</b>	<b>\$28,603,164</b>	<b>\$28,456,055</b>	<b>29%</b>	<b>-2%</b>	<b>-1%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$75,680	\$37,590	\$48,131	\$50,873	-33%	35%	6%
	21120 Attendance and Social Work Services; Attendance Services	\$85,066	\$126,487	\$114,204	\$121,504	43%	-4%	6%
	21220 Guidance Services; Counseling Services	\$653,294	\$1,040,948	\$1,031,307	\$1,013,249	55%	-3%	-2%
	21230 Guidance Services; Appraisal Services	\$34,372	\$80,341	\$0	\$0	-100%	-100%	
	21240 Guidance Services; Information Services	\$19,937	\$21,889	\$20,149	\$18,336	-8%	-16%	-9%
	21320 Health Services; Medical Services	\$2,000	\$2,000	\$2,000	\$2,095	5%	5%	5%
	21340 Health Services; Nurse Services	\$215,791	\$379,934	\$373,123	\$352,504	63%	-7%	-6%
	21390 Health Services; Other Health Services	\$10,323	\$2,581	\$2,412	\$4,420	-57%	71%	83%
	24100 Office of The Principal	\$1,373,543	\$2,011,622	\$1,988,575	\$2,007,159	46%	0%	1%
	24900 Other Support Services, School Administration	\$99,634	\$269,414	\$198,897	\$163,179	64%	-39%	-18%
<b>Student Instructional Support Total</b>		<b>\$2,569,640</b>	<b>\$3,972,807</b>	<b>\$3,778,797</b>	<b>\$3,733,319</b>	<b>45%</b>	<b>-6%</b>	<b>-1%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$33,059	\$69,908	\$99,300	\$97,764	196%	40%	-2%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Duneland School Corporation (6470)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from	Increase from	Increase from
						FY 2006	FY 2009	previous year
	23150 Board of Education; Legal Services	\$26,087	\$36,147	\$32,633	\$13,148	-50%	-64%	-60%
	23160 Board of Education; Promotion Expenses	\$11,386	\$9,173	\$1,277	\$8,870	-22%	-3%	> 500%
	23190 Board of Education; Other Governing Body Services	\$41,973	\$35,506	\$26,335	\$37,804	-10%	6%	44%
	23210 Executive Administration; Office of The Superintendent	\$156,725	\$241,107	\$218,087	\$221,938	42%	-8%	2%
	23220 Executive Administration; Community Relations	\$31,320	\$54,769	\$56,629	\$58,013	85%	6%	2%
	25110 Fiscal Services; Office of The Business Manager	\$197,985	\$391,593	\$262,189	\$262,349	33%	-33%	0%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$50,353	\$3,361	\$1,537	\$967	-98%	-71%	-37%
	25150 Fiscal Services; Payroll Services	\$4,578	\$35,526	\$35,384	\$34,194	> 500%	-4%	-3%
	25160 Fiscal Services; Financial Accounting	\$0	\$50,598	\$43,826	\$44,944		-11%	3%
	25191 Other Fiscal Services; Refund of Revenue	\$54,214	\$2,915	\$3,343	\$7,967	-85%	173%	138%
	25193 Other Fiscal Services; Printed Forms	\$710	\$2,018	\$3,454	\$3,519	396%	74%	2%
	25195 Other Fiscal Services; Bank Account Service Charge	\$531	\$390	\$381	\$646	22%	66%	70%
	25199 Other Fiscal Services; Other	\$0	\$920	\$8,228	\$5,343		481%	-35%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$0	\$47,074	\$18,901	\$20,311		-57%	7%
	25300 Printing, Publishing, and Duplicating Services	\$7,457	\$6,621	\$1,716	\$2,411	-68%	-64%	40%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$69,844	\$70,713			1%
	25750 Personnel Services; Health Services	\$5,814	\$8,881	\$549	\$5,702	-2%	-36%	> 500%
	25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$0	\$8,580	\$4,200			-51%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$52,223	\$796	\$0		-100%	-100%
	25840 Administrative Technology Services; Systems Operations	\$0	\$8,098	\$0	\$0		-100%	
	25850 Administrative Technology Services; Network Support	\$0	\$83,787	\$35,802	\$53,529		-36%	50%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$96,362	\$45,360	\$5,602		-94%	-88%
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$14,059	\$0	\$0		-100%	
	25890 Other Technology Services	\$0	\$271,708	\$0	\$0		-100%	
	25920 Ditch Assessments	\$175	\$0	\$332	\$252	44%		-24%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$44,400	\$84,106	\$43,393	\$43,559	-2%	-48%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,247,717	\$6,019,472	\$5,380,518	\$5,361,024	26%	-11%	0%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$475,463	\$551,533	\$559,446	\$539,933	14%	-2%	-3%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$735,104	\$675,778	\$1,157,776	\$1,190,340	62%	76%	3%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$537	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$97,381	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$21,331	\$13,221	\$21	\$21,002	-2%	59%	> 500%
	26600 Operation and Maintenance of Plant Services; Security Services	\$70,111	\$117,046	\$77,647	\$80,276	14%	-31%	3%
	26700 Operation and Maintenance of Plant Services; Insurance	\$248,942	\$225,021	\$231,687	\$256,702	3%	14%	11%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plai	\$6,576	\$7,132	\$3,391	\$3,142	-52%	-56%	-7%
	27010 Student Transportation; Service Area Direction	\$192,821	\$264,319	\$282,339	\$283,834	47%	7%	1%
	27100 Student Transportation; Vehicle Operation	\$1,217,904	\$1,869,785	\$1,898,171	\$1,949,891	60%	4%	3%
	27200 Student Transportation; Monitoring Services	\$0	\$93,325	\$112,590	\$115,564		24%	3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$587,353	\$625,222	\$788,864	\$860,766	47%	38%	9%
	27400 Student Transportation; Purchase of School Buses	\$450,825	\$577,407	\$631,434	\$509,341	13%	-12%	-19%
	27500 Student Transportation; Insurance on Buses	\$100,178	\$57,024	\$60,626	\$70,795	-29%	24%	17%
	27700 Student Transportation; Contracted Transportation Services	\$4,440	\$6,225	\$4,149	\$1,989	-55%	-68%	-52%
	27900 Student Transportation; Other Student Transportation Services	\$50,574	\$70,996	\$118,438	\$109,136	116%	54%	-8%
	31100 Food Services Operations; Service Area Direction	\$0	\$128,140	\$132,056	\$133,103		4%	1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$739,585	\$875,545	\$851,239	\$882,205	19%	1%	4%
	31300 Food Services Operations; Food Delivery	\$0	\$10,881	\$11,977	\$12,299		13%	3%
	31400 Food Services Operations; Food Purchases	\$898,024	\$1,207,579	\$1,184,812	\$1,186,583	32%	-2%	0%
	31900 Other Food Services	\$154,416	\$170,427	\$144,667	\$174,506	13%	2%	21%
<b>Overhead and Operational Total</b>		<b>\$10,966,050</b>	<b>\$15,172,925</b>	<b>\$14,649,726</b>	<b>\$14,746,177</b>	<b>34%</b>	<b>-3%</b>	<b>1%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$1,791	\$0	\$0		-100%	
	33200 Community Recreation	\$158,650	\$269,937	\$178,330	\$177,565	12%	-34%	0%
	33400 Athletic Coaches	\$312,375	\$372,707	\$385,250	\$373,517	20%	0%	-3%
	33990 Other Community Services; Other	\$1,177	\$2,923	\$5,309	\$3,659	211%	25%	-31%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$192,313	\$317,154	\$133,378	\$345,133	79%	9%	159%
	43000 Facilities Acquisition and Construction; Professional Services	\$230,614	\$229,672	\$331,133	\$172,853	-25%	-25%	-48%
	45100 Building Acquisition, Construction and Improvements	\$2,244,390	\$2,011,199	\$4,971,107	\$3,039,753	35%	51%	-39%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$6,131,605	\$0			-100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$110,970	\$35,534	\$34,705	\$61,227	-45%	72%	76%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,344,891	\$1,542,590	\$1,864,470	\$1,824,714	36%	18%	-2%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Duneland School Corporation (6470)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$122,572	\$432			-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$763,024	\$647,419	\$610,755	\$662,872	-13%	2%	9%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$3,775	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$710,000	\$880,000	\$1,055,000	\$1,685,000	137%	91%	60%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$275,176	\$1,477,805	\$1,477,806		437%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$502,558	\$717,819	\$706,625	\$568,541	13%	-21%	-20%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$56,195	\$423,279	\$0	\$0	-100%	-100%	
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Apprc	\$0	\$0	\$2,429	\$17,438			> 500%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,943,056	\$6,946,000	\$6,944,000	\$6,082,619	-12%	-12%	-12%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$854,338			
	59100 Other Debt Services Obligations; Registrars Fee	\$8,508	\$8,554	\$6,044	\$13,031	53%	52%	116%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$788	\$7			-99%
	60700 Nonprogramed Charges; Scholarships	\$0	\$1,000	\$0	\$1,000		0%	
<b>Nonoperational Total</b>		<b>\$13,582,496</b>	<b>\$14,682,753</b>	<b>\$24,961,306</b>	<b>\$17,361,504</b>	<b>28%</b>	<b>18%</b>	<b>-30%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$525,149	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,796,229	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$236,857	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$9,726,652	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$7,294	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$857,144	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$13,149,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			